

# CHURCH TEMPORALITIES (IRELAND).

107

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

UPON THE

ACCOUNT OF THE COMMISSIONERS

OF

## CHURCH TEMPORALITIES IN IRELAND,

For the Year ended 31st December 1877,

TOGETHER WITH THE,

ACCOUNT for the above Period, and that from 26th July 1869 (the Commencement of the Commission) to 31st December 1877.

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(PRESENTED TO PARLIAMENT PURSUANT TO ACT 32 & 33 VICT. c. 32, s. 25.)

Ordered, by The House of Commons, to be Printed,  
4 June 1878.



## TENTH REPORT.

REPORT of the COMPTROLLER and AUDITOR GENERAL upon the ACCOUNT of the COMMISSIONERS of CHURCH TEMPORALITIES in Ireland, from 1st January to 31st December 1877; prepared and submitted to Parliament in pursuance of the 37th Section of the Act 32 & 33 Vict. c. 42.

1. BEFORE proceeding to remark on the questions which have arisen on the Account for the year to 31st December 1877, it may be convenient to deal with those which remained unsettled at the close of the preceding Account.

Questions outstanding on the Account to 31 December 1876.

2. It will be observed, on reference to the concluding paragraph of my Report on the Account for the year 1876, that the cash balance was increased by 702*l.* 1*s.* 4*d.*, the amount of two sums of 635*l.* 3*s.* 2*d.* and 76*l.* 18*s.* 2*d.*, improperly paid to Mr. Ball, the Commissioners' late solicitor. These erroneous payments have not yet been adjusted.

Disbursements on the Account for 1876 not yet adjusted.

3. The purchase money on certain sales effected through the Landed Estates Court, which was stated in my Report on the Account 1876 not to have been credited, has since been duly accounted for.

Sales of property. Yearly and other income. Purchase money not credited.

4. In the Report on the Account 1872 (page 5), attention was called to certain stock, amounting to 645*l.* 19*s.* 1*d.*, invested in the names of the minister and churchwardens of St. Werburgh's Parish, which it was supposed should vest in the Irish Church Temporalities Commissioners.

Stock invested in the names of the minister and churchwardens of St. Werburgh's parish not yet credited.

A communication having been addressed to them on the subject of this stock on the 28th November 1873, they informed me that "the investigations respecting the same have not yet been concluded by the solicitor."

Since then the question has been frequently brought under consideration, as will be seen in the Reports on the Accounts for 1873 (page 7), 1874 (page 19), and 1876 (page 2).

In reply to a more recent inquiry of the 13th of May 1878, they state that "this case was once argued before the Commissioners as a court of appeal, and judgment reserved; but subsequently additional evidence was discovered by the appellants, and laid before the Commissioners, and it is believed that it will be necessary to have the case re-heard before a decision can be made."

Query 33.

"The case will either be re-heard, or judgment delivered at the next sitting of the Court."

It will be thus seen that the question still remains unsettled.

5. The Account for this year has been examined, both as regards payments and receipts, with the following exceptions:—

The Account, 1877. Examined, with certain exceptions.

12 Perpetuity Deeds for the years 1874 to 1876.

Mortgages, viz.:

23 Sales of Perpetuity Rents for the years 1875 to 1877.

19 Sales of Renewable Leases for the years 1876 to 1877.

706 Sales of Yearly and other Tenures for the years 1871 to 1877.

24 Sales of Ecclesiastical Residences for the years 1872 to 1877.

6 Apportionment Orders for the year 1872,

which were not ready for inspection when my examiners were recently in Dublin.

It will be observed that some of these mortgages have been outstanding since the year 1871.

6. The uncollected arrears on the 31st of December 1877, as compared with those of last year, are as follows:—

	£.	s.	d.
Title Rent-charge uncollected on 31st December 1876	115,938	8	6
Title Rent-charge uncollected on 31st December 1877	111,600	17	-
Arrears less than last Year	-	-	£.4,367 11 5

Rents. Title rent-charges. Uncollected arrears.

Rents, Lands, Households, &c. Uncollected arrears.

	£.	s.	d.
Uncollected arrears on 31st December 1876	-	-	19,819 18 3
Uncollected arrears on 31st December 1877	-	-	11,721 7 5
			7,598 10 10
<i>Less—Increased arrears on Perpetuity</i>			
Rents—	£.	s.	d.
31st December 1876	-	-	34,677 7 5
31st December 1877	-	-	35,798 10 11
			1,121 3 6
Arrears less than last Year	-	-	6,477 7 4

Rents of ecclesiastical residences and lands.

7. The 27th Section of "The Irish Church Act, 1869," authorises the Irish Church Temporalities Commissioners to vest in the Representative Church Body ecclesiastical residences "upon payment to the Commissioners of a sum equal to 10 times the amount of the annual value of the site of such ecclesiastical residences estimated as land, and of the said garden and curtilage" and where there is a building charge affecting the same, on payment to the Commissioners of such one of the two sums hereinafter mentioned as may be the smallest; that is to say, either the amount of such building charge, or a sum equal to the value of such ecclesiastical residence, with the garden and curtilage thereto, taken at 10 years' purchase of the annual value as estimated by the general tenement valuation."

The glebe of Ardagh was vested in the Representative Church Body for the sum of 47 l. 1 s. 4 d., the amount of the building charge.

In reply to an inquiry from my Department respecting the Commissioners' order, vesting the glebe and additional land in the Representative Church Body, the Commissioners informed me that they made an offer to the Church Body to sell the—

	£.	s.	d.
Glebe house and curtilage for	-	-	47 1 4
Additional land	-	-	643 2 6
Bog	-	-	130 - -
	£: 820	3	10

The Church Body accepted the offer, "changing the figures from 820 l. 3 s. 10 d. to 690 l. 3 s. 10 d., thus omitting the price of the bog, but not expressly stating that they declined to purchase it. This not being noticed, the vesting order was prepared inclusive of bog. Subsequently, when applied to for payment, the Representative Church Body for the first time stated that they did not wish to purchase the bog."

"The Commissioners have directed their solicitor to obtain from the Representative Church Body a re-conveyance of the bog."

Subsequently a further communication was addressed to the Commissioners, with a view of ascertaining whether they had obtained from the Representative Church Body a re-conveyance of the Bog of Ardagh, vested in error, when they informed me that "Mr. Justice Lawson has decided after investigating this matter, that the right of turbary in question appertains to the glebe house and cannot be alienated from it. As the glebe house has been vested in the Representative Church Body, the right of turbary is no longer in the Commissioners."

The effect of this decision is that the Representative Church Body have obtained the glebe house, garden, and curtilage of Ardagh, with the addition of a bog worth 130 l., for the sum of 47 l. 1 s. 4 d., instead of 177 l. 1 s. 4 d.

8. The 44th Section of "The Irish Church Act, 1869," authorises the Irish Church Temporalities Commissioners to pay certain annual amounts by way of compensation for loss of office to the late Ecclesiastical Commissioners, to their Secretary, to their Treasurer, to the Solicitor, "and to the several other officers and clerks of the said Ecclesiastical Commissioners."

Compensation and superannuation allowances of the Commissioners and officers of the late Ecclesiastical Commissioners. Amounts to be paid under Section 44 of the Irish Church Act, 1869.

The

The Irish Church Temporalities Commissioners, with the sanction of the Lords of the Treasury, have for the first time extended its provisions to certain bailiffs, and annuities have been granted under this section to—

	£.	s.	d.	
William Delany, at - - - - -	6	-	-	per annum.
William Evans - - - - -	5	8	-	"
John Burke - - - - -	17	10	-	"
Patrick O'Hagan - - - - -	2	10	8	"

9. The balance on the 31st December 1877 is stated to be 276,751 L 11 s. 2 d.; to this should be added the disallowances referred to in the second paragraph of this Report, 702 L 1 s. 4 d. Balance indicated.

The balance on the Account should therefore, in my opinion, be 277,453 L 12 s. 6 d. and not 276,751 L 11 s. 2 d., as stated by the accountants.

*Wm. Dunbar,*  
Comptroller General of the Receipt and Issue  
of Her Majesty's Exchequer, and  
Auditor General of Public Accounts.

Exchequer and Audit Department,  
28 May 1878.

ACCOUNT of the RECEIPT and EXPENDITURE of the CAPITAL, and of the REVENUES derived from all any other Funds under their Control and Management, under the Provisions of "The Irish Church Act, 1869," Dr.

Section of Principal Act and Act of 1876.	R E C E I P T.	Cash Transactions of the Year.	Stock Account.	Mortgage Accounts, &c.	Land (No. 1). National Debt Commissioners & Conversion.
23	To Balances on the 1st January 1877 - -	£. s. d. 513,103 14 9	£. s. d. 55,184 12 3	£. s. d. 9,555,674 0 -	£. s. d. —
32, and 37, 1872	To Sales of Property:				
	Tithe exchange - - - -	50,672 7 3	- -	109,510 12 5	—
34, 35, and 36	Lands, &c.:				
	1. Perpetuity rents - - - -	28,354 37 7	- -	8,035 0 9	—
	2. Renewable leaseholds - - - -	8,399 2 11	- -	24,101 17 1	—
	3. Yeasty and other tenures - -	217,312 37 10	- -	184,270 - 8	—
	4. Rights to mines and quarries -	30 - -	—	—	—
37, 38, and 39	Ecclesiastical Residences and Lands:				
	See Houses and Lands - - - -	28,921 1 -	- -	—	—
	Other residences and lands - - -	67,030 0 9	- -	24,517 1 4	—
31, and 32, 1872.	To Conversion of Renewable Leaseholds into Perpetuities (Act 3 & 4 Will. 4, c. 87, ss. 145 and 155) - - - -	2,251 14 0	- -	534 8 3	—
11 and 12, and 3, 1872.	To Rents, &c.:				
	Tithe exchange - - - -	224,462 16 8	—	—	—
11 and 12	Lands, &c.:				
	1. Perpetuity rents - - - -	74,634 8 8	—	—	—
	2. Renewable leaseholds (including fines) and other tenures - -	35,456 7 8	—	—	—
	3. Mineral rents and royalties - -	287 7 3	—	—	—
—	To Proportionate Amount of Charges (Debt- age and Improvement Loans, Rents, Rates, Taxes, &c.) repaid by the Clergy - -	30 8 10	—	—	—
	Carried forward - - - -	1,363,664 11 11	52,184 12 3	9,904,673 19 6	—

PROPERTY, Real and Personal, vested in the COMMISSIONERS of CHURCH TEMPORALITIES in Ireland, or of and "The Irish Church Act, 1869, Amendment Act, 1872," for the Year ended 31st December 1877.

Cr.

Account of Principal Act and Act of 1872.	EXPENDITURE.	Cash Transactions of the Year.			Stock Account.			Mortgage Accounts, &c.			Liabilities. National Debt Commissioners and Commissions.		
		£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
—	By Balance on the 1st January 1877 - -	—	—	—	—	—	—	—	—	—	8,100,000	—	—
	By Commissions, Annuities, Gestalties, &c.:												
14	For life annuities to archbishops, bishops, and incumbents - - -	14,388	10	4	—	—	—	—	—	—	—	—	—
15	For life annuities to permanent curates - - -	1,314	6	11	—	—	—	—	—	—	—	—	—
16	For life annuities to diocesan and district schoolmasters - - -	358	19	—	—	—	—	—	—	—	—	—	—
16	For life annuities to clerks, sextons, and others holding freehold offices - - -	9,869	6	3	—	—	—	—	—	—	—	—	—
46	For life annuities to vicars general, and other officers, for less of fees, &c. - -	1,877	9	8	—	—	—	—	—	—	—	—	—
	By Commutation of Annuities, &c.:												
23	Of Archbishops, Bishops, and Incumbents:												
	Commutation money - - -	5,631	8	—	—	—	—	—	—	—	—	—	—
	Bonus (12 per cent. added) - - -	66	1	8	—	—	—	—	—	—	—	—	—
30	Of clerks, sextons, and others - - -	409	6	9	—	—	—	—	—	—	—	—	—
4, 1872	Of Annuities under 44th Section - - -	298	16	8	—	—	—	—	—	—	—	—	—
	By Building Charges:												
18 and 1872	In cases of commuted annuity - - -	107	8	—	—	—	—	—	—	—	—	—	—
50	In cases of non-commuted annuity - - -	207	18	10	—	—	—	—	—	—	—	—	—
18	By Compensation to Lay Patrons - - -	33,518	5	10	—	—	—	—	—	—	—	—	—
35	By National Monuments—Maintenance - - -	27,460	—	—	—	—	—	—	—	—	—	—	—
11 and 12	By Charges and Incumbrances affecting property - - -	161	9	11	—	—	—	—	—	—	—	—	—
	By Begium Decree:												
	Compensation on discontinuance of the Parliamentary Grant, viz.:												
36	Life Annuities:												
	For payments to Non-conforming Ministers and their ministerial successors - - -	1,858	18	7	—	—	—	—	—	—	—	—	—
	Commutation of Annuities:												
30	For Payments to Trustees:												
	Commutation money - - -	335	2	6	—	—	—	—	—	—	—	—	—
34	By Expenses attendant on sales of property - - -	977	12	2	—	—	—	—	—	—	—	—	—
11 and 12	By Item Abatement, &c.:												
	From Tithe Remittance:												
	Peasants - - - - -	14,037	1	4	—	—	—	—	—	—	—	—	—
	From Lands:												
	Peasants - - - - -	3,112	9	10	—	—	—	—	—	—	—	—	—
35	By Proportion of Income paid over to the Clergy - - - - -	212	1	4	—	—	—	—	—	—	—	—	—
	Carried forward - - - £.	110,591	8	0	—	—	—	—	—	—	8,100,000	—	—

## ACCOUNT of the Receipt and Expenditure of the Capital, and of the Revenues derived from all Property vested

Dr.

Section of Principal Act and Act of 1872.	R E C E I P T.	Cash Transactions of the Year.	Stock Amount.	Mortgage Accounts, &c.	Land — National Debt Communications Commutations.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	1,251,684 11 11	52,184 12 3	2,966,475 19 6	—
11 and 12.	To Dividends and Interest of Money :				
	On New Three per Cent. Annuities -	1,210 14 10	—	—	—
	On Bank of Ireland Stock - - -	1,700 15 -	—	—	—
	On mortgages—landed property, &c. -	23,021 18 2	—	—	—
15, 1872	On mortgages—converted leaseholds -	3,140 13 4	—	—	—
	On glebe house mortgages - - -	20 9 5	—	—	—
	On other moneys - - - - -	5,539 16 -	—	—	—
—	To Miscellaneous Receipts :				
	Rents, mineral glebes - - -	3,257 13 1			
	Ditto (interest in lieu of) glebe houses - - - -	1,922 - 3			
	Fees, mortgage deeds, &c. - - -	3,163 19 0			
	Cross, collection under legal process - - - - -	284 9 9			
	Other receipts - - - - -	1,861 14 2	15,229 7 9	—	—
32	To Loan Account; Tithe Rentcharge :				
	Fixed annual instalments - - -	171,035 9 7	—	—	—
	Interest prospectively receivable in re- spect of fixed annual instalments -	- - -	- - -	131,015 17 2	—
32	To Mortgage Account; Landed Property, &c. :				
	Mortgage moneys - - - - -	17,805 2 6	—	—	—
	Fixed half-yearly instalments - - -	80,890 6 -	—	—	—
	Interest prospectively receivable in re- spect of fixed half-yearly instalments -	- - -	- - -	92,455 12 1	—
31	To Mortgage Account; Converted Leaseholds (Act 3 & 4 Will. 4, c. 83, s. 146) :				
	Mortgage moneys - - - - -	8,719 19 3	—	—	—
	Carried forward - - - - -	1,584,366 1 9	62,184 12 3	10,100,915 8 9	—



of the Commissioners of Church Temporalities in Ireland, for the Year ended 31st December 1877—continued.

Cr.

Section of Financial Act and Act of 1876.	EXPENDITURE.	Cash Transactions of the Year.			Stock Account.	Mortgage Accounts, &c.			Liabilities. National Debt Commissioners and Contingencies.		
		£.	s.	d.		£.	s.	d.	£.	s.	d.
	Brought forward - - -	110,501	3	8	-	-	-	-	8,160,000	-	-
11 and 12	By Allowances to Tenants (Improvements, Repairs, &c.) - - - - -	1	-	-	-	-	-	-	-	-	-
11 and 13	By Tithe Rentcharges paid - - - -	106	10	1	-	-	-	-	-	-	-
13 and 15	By Rates, Taxes, &c. - - - - -	575	16	7	-	-	-	-	-	-	-
-	By Miscellaneous Payments - - - -	3,048	2	10	-	-	-	-	-	-	-
5 and 6	By Expenses of the Commission :										
	Establishment :										
	Salaries - - - - -	16,378	10	2	-	-	-	-	-	-	-
	Allowances to clerks for extra duty - -	505	14	4	-	-	-	-	-	-	-
	Travelling expenses - - - - -	435	3	7	-	-	-	-	-	-	-
	Hire, rates, taxes, &c. - - - - -	328	6	3	-	-	-	-	-	-	-
	Repairs, &c. - - - - -	138	9	-	-	-	-	-	-	-	-
	Fuel and light - - - - -	99	16	7	-	-	-	-	-	-	-
	Stationery and printing - - - - -	674	3	7	-	-	-	-	-	-	-
	Postage - - - - -	463	11	6	-	-	-	-	-	-	-
	Incidental expenses - - - - -	1,660	13	1	-	-	-	-	-	-	-
	Legal Branch :										
	Salary of solicitor - - - - -	1,500	-	-	-	-	-	-	-	-	-
	Incidental expenses - - - - -	2,094	2	10	-	-	-	-	-	-	-
	Architects and Surveyors' Branch :										
	Surveys and valuations - - - - -	1,380	14	10	-	-	-	-	-	-	-
	Receivers and Collectors :										
	Commission, &c. - - - - -	69	11	4	-	-	-	-	-	-	-
	Incidental expenses - - - - -	5	1	4	-	-	-	-	-	-	-
37	Audit of Accounts :										
	Cost of Audit - - - - -	408	5	3	-	-	-	-	-	-	-
44	By Compensation and Superannuation Allow- ances of the Commissioners and Officers of the late Ecclesiastical Commission - -	1,854	4	2	-	-	-	-	-	-	-
10 to 61	By Interest and Charges on Loans :										
	Interest of advances from National Debt Commissioners - - - - -	263,071	4	7	-	-	-	-	-	-	-
	Charge for rentcharges from England to Ireland - - - - -	550	0	6	-	-	-	-	-	-	-
7 and 10, 1872.	By Stamp Duty on Merging Orders, &c. -	1,504	17	-	-	-	-	-	-	-	-
12 and 7, 1872.	By Loan Account ; Tithe Rentcharge :										
	Fixed annual instalments discharged in cash, per contra - - - - -	-	-	-	-	-	171,646	9	7	-	-
52	By Mortgage Account ; Landed Property, &c. :										
	Mortgage moneys discharged in cash, per contra - - - - -	-	-	-	-	-	17,935	2	6	-	-
	Fixed half-yearly instalments - ditto -	-	-	-	-	-	80,396	5	-	-	-
51	By Mortgage Account ; Converted Leaseholds (Acts 3 & 4 Will. 4, c. 57, &c. 1855) :										
	Mortgage money discharged in cash, per contra - - - - -	-	-	-	-	-	3,389	19	3	-	-
	Carried forward - - - - -	407,000	19	1	-	-	273,711	17	4	8,160,000	-

## Account of the Receipt and Expenditure of the Capital, and of the Revenues derived from all Property vested

Dr.

Section of Principal Act and Act of 1870.	RECEIPT.	Cash Transactions of the Year.		Stock Account.		Mortgage Accounts, &c.		Liabilities. — National Debt Commissioners and Constitutions.	
		£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
	Brought forward - - -	1,304,000	1 9	52,784	12 3	10,130,345	8 9	—	—
11	To Globe House Advances; late Board of First Fruits (Acts 3 & 4 Will. 4, c. 37, s. 38, and 1 & 2 Vict. c. 108, s. 40): Installments - - - - -	5	9 -	—	—	—	—	—	—
11	To Globe House Mortgages (Acts 23 & 24 Vict. c. 120, s. 39, and 14 & 15 Vict. c. 73, s. 20): Mortgage moneys, installments - - -	172	4 8	—	—	—	—	—	—
79	To Chapels of Ease; Repair Fund - - -	—	13 8	—	—	—	—	—	—
—	To Property and Income Tax (Act 16 & 17 Vict. c. 34, s. 5): Schedules A. and C. - - - - - Schedule E. - - - - -	5,104	16 3	—	—	—	—	—	—
12	To Stock vested in and transferred to the Credit of the Commissioners - - - -	—	— -	384	8 5	—	—	—	—
—	To Cash: For advances repaid to the Commissioners for the Reduction of the National Debt, per contra - - - - -	—	— -	—	— -	—	— -	500,000	— -
	£.	1,309,805	12 2	52,609	- 8	10,130,345	8 9	500,000	- -
19 to 61	To Balance on the 31st December 1877, viz.: Advances due to the Commissioners for the Reduction of the National Debt - -	—	— -	—	— -	—	— -	7,200,000	- -
	£.	1,309,805	12 2	52,609	- 8	10,130,345	8 9	7,200,000	- -

† This Balance of £7,200,425 L. 15 s. 9 d. includes the aggregate amount of fixed installments which will become payable

Irish Church Temporalities Commission,  
16 February 1878.A. J. Phipps,  
Accountant to the Commissioners.Exchequer and Audit Department,  
23 May 1878.

I certify that this Account has been examined under my directions, and

Examined,  
R. J. W. G. H. G.

in the Commissioners of Church Temporalities in Ireland, for the Year ended 31st December 1877—continued.

Cr.

Section of Temporal Act and Act of 1872.	EXPENDITURE.	Cash Transactions of the Year.	Stock Account.	Mortgage Accounts, &c.	Liabilities. National Debt Contingencies and Commissions.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
11	Brought forward - - -	407,003 12 1	- - -	273,711 17 4	8,100,000 - -
	By Globe House Advances: late Board of First Fruits (Acts 3 & 4 Will. 4, c. 37, s. 30, and 1 & 2 Vict. c. 109, s. 43): For amount discharged in cash, per centes	- - -	- - -	5 9 -	- - -
11	By Globe House Mortgages (Acts 23 & 24 Vict. c. 159, s. 30, and 14 & 15 Vict. c. 73, s. 26): Mortgage moneys, discharged in cash, per centes - - - - -	- - -	- - -	372 6 8	- - -
-	By Property and Income Tax (Act 16 & 17 Vict. c. 51, s. 5): Schedule A. and C. - - - - Schedule E. - - - - -	5,976 6 8 168 18 9	- - -	- - -	- - -
7(1872)	By Re-fund to purchasers of Tithe-Rent- charge in respect of Poor Rate - - -	1 18 8	- - -	- - -	- - -
-	By the Commissioners for the Reduction of the National Debt: For advances repaid - - - - -	900,000 - -	- - -	- - -	- - -
	£. 1,313,134 1 -	- - -	273,689 12 -	8,100,000 - -	
25	By Balances on the 31st December 1877 - -	* 276,751 11 2	62,000 - 8	19,856,435 15 9	- - -
	* Bank Balances: Cash on deposit - - - - £. s. d. Cash account - - - - 32,251 15 4 Drawing account - - - - 1,651 17 4 Less,— £. 33,903 12 8 Outstanding orders - 520 1 0 32,773 11 5 £. 672,773 11 5 Sols-Accountants, &c. - - - 3,077 19 9 £. 276,751 11 2 £. 1,589,905 12 2		52,539 - 8	19,180,365 8 9	8,100,000 - -

in the manner of a terminable annuity) is redemption of purchase money, with interest for the entire period of such debt.

Monck, } Commissioners of Church  
James A. Lawson, } Temporalities in Ireland.

subject to the observations contained in the foregoing Report, is correct.

Wm. Dwyer,  
Comptroller-General of Her Majesty's Exchequer,  
and Auditor-General of Public Accounts.

## \* APPENDIX (A.)

## COLLECTION ACCOUNT, No. 1.—MORTGAGE MONIES, &amp;c.

TITLE OF ACCOUNT.	Mortgage Monies, &c., Outstanding 1st January 1877.			Purchase Monies on Mortgage, &c., in 1877.			Total.			Mortgage Monies and Instalments, Receivable in 1877.			Discharged.— Discount on Loans paid off.			Mortgage Monies, &c., Outstanding 30th December 1877.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
Sales of Property:																		
Tithe rentscharge	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Lands, &c.:																		
Simple mortgages	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Instalment mortgages	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Conversion of renewable leases into perpetuities	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Globe-house advances, Irish Board of First Fruits	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Globe-house mortgages	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Totals	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	9,633,711	4	2	556,773	18	7	10,145,484	2	9	27,439	0	6	14,101	16	10	9,638,622	14	6

\* These sums include the aggregate amount of the fixed instalments, which will become payable (in the manner of a terminable annuity) in redemption of purchase money, with interest, for the entire period of each debt.

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TITLE OF ACCOUNT.	Amounts at 1st January 1877.		Receipts during the Year.		Totals.		Uncharged.		Amounts at 31st December 1877.	
	£.	s. d.	£.	s. d.	£.	s. d.	Irrecoverable.	Excess of Charge over the previous Accounts.	£.	s. d.
Tithe rentcharge - - - - -	115,038	8 8	226,128	1 6	226,128	1 6	12 9 2	81 18 8	111,080	17 -
Do - - - fixed annual instalments - - - - -	1,020	0 10	173,147	19 9	173,147	19 9	-	-	1,401	10 2
Perpetuity rents - - - - -	34,677	7 5	110,452	19 7	110,452	19 7	-	-	35,598	10 11
Renewable leaseholds (including fines) and other tenures - - - - -	19,319	18 3	47,018	8 8	47,018	8 8	276 4 6	01 9 1	11,721	7 5
Mineral rents and royalties - - - - -	07 9 3	-	442 16 6	-	442 16 6	-	-	-	78 9 8	-
Ecclesiastical tax - - - - -	9 3 9	-	9 3 9	-	9 3 9	-	9 3 9	-	-	-
Mortgage account (landed property), interest - - - - -	500	18 10	23,621	5 -	23,621	15 2	-	-	499	8 10
Do - - - fixed half-yearly instalments - - - - -	931	10 4	81,623	14 6	80,700	6 -	-	-	1,143	8 6
Mortgage account (converted leaseholds), interest - - - - -	1,404	0 4	10,870	18 8	9,146	13 4	-	-	1,624	5 4
Globe-house mortgages, interest - - - - -	8 10 8	-	26 19 5	-	20 9 8	-	-	-	6 10 -	-
Do - - - instalments - - - - -	8 2 8	-	190 0 4	-	172 6 8	-	-	-	8 2 8	-
Globe-house advances, Board of First Fruits, instalments - - - - -	-	-	5 9 -	-	5 9 -	-	-	-	-	-
TOTALS - - - - -	174,147	18 9	763,746	5 8	619,594	12 5	400 17 5	143 7 0	163,556	8 1

I hereby certify that, to the best of my knowledge and belief, the accounts rendered by me for rents, tithe rentcharges, mortgages, and other property vested in the Commissioners of Church Temporalities in Ireland, include the whole amounts received and receivable by me during the year ended 31st December 1877.

Gedfrey Fetherston Ha.,  
Collector to the Commissioners.

Dated the 10th day of February 1878.

## APPENDIX (B.)

## BONDS AND OTHER SECURITIES—CHURCH WORKS.

STATEMENT showing the AMOUNT due to the COMMISSIONERS of CHURCH TEMPORALITIES in *Ireland*, in respect of Bonds and other Securities which had been given to the Ecclesiastical Commissioners for *Ireland*, as Security for the due performance of certain Church Works.

	£.	s.	d.
Balance due on the 1st January 1877 - - - - -	750	-	-
Discharged in 1877 - - - - -	750	-	-
Balance due on the 31st December 1877 - - £.	-	-	-

## APPENDIX (C.)

## LIABILITY TO THE NATIONAL DEBT COMMISSIONERS.

STATEMENT showing the Liability of the COMMISSIONERS of CHURCH TEMPORALITIES in *Ireland*, in respect of Advances made by the Commissioners for the Reduction of the National Debt, under the Borrowing Powers (Sections 59 to 64) of "The Irish Church Act, 1869."

ADVANCES (under Treasury Guarantee).			REPAYMENTS.			Liability, 31st December 1877.	
Debiture.		Amount Advanced.	Debiture.		Amount paid off.		
Number.	Year.		Number.	Year.			
		£.			£.	£.	
To 5 -	1870	* 400,000	To 3 -	1875	200,000	}	—
			To 5 -		200,000		
To 20 -	1871	* 2,500,000	To 9 -	1876	400,000	}	1,200,000
			To 18 -	1877	900,000		
To 45 -	1872	* 2,500,000	- - - -	- -	- -		2,500,000
To 52 -	1873	* 2,700,000	- - - -	- -	- -		2,700,000
To 63 -	1874	† 600,000	- - - -	- -	- -		600,000
To 92 -	1875	† 200,000	- - - -	- -	- -		200,000
	£.	9,000,000		£.	1,800,000		7,200,000

\* Rate of interest, 5½ per cent.

† Rate of interest, 3½ per cent.

## APPENDIX (D.)

BALANCES at the Commencement and Close of the Year 1877.

I.—AVAILABLE BALANCES.

II.—UNAVAILABLE BALANCES (Collectible in future Years).

III.—LIABILITY TO THE NATIONAL DEBT COMMISSIONERS.

1st January 1877.						ACCOUNT.	31st December 1877.					
Dr.			Cr.				Dr.			Cr.		
£.	s.	d.	£.	s.	d.		£.	s.	d.	£.	s.	d.
						I.—AVAILABLE BALANCES.						
113,308	14	9	-	-	-	Cash, Sub-Accountants, &c. - -	276,751	12	2	-	-	-
51,995	18	1	-	-	-	{ Sterling value of } Stock { Sterling value of } { £ 32,194. 12. 3 } { £ 22,500. 0. 8. }	82,246	10	10	-	-	-
						Collection Account, No. 2.						
154,147	13	9	-	-	-	Tithes rentcharge, rents, &c. (col- lectible arrears).	163,869	8	1	-	-	-
154	10	0	-	-	-	Rents, messual glebes (collectible arrears).	-	-	-	-	-	-
760	-	-	-	-	-	Bonds and other securities, church works.	-	-	-	-	-	-
322,491	17	1	-	-	-	- TOTAL AVAILABLE BALANCES -	522,857	10	1	-	-	-
						II.—UNAVAILABLE BALANCES (Collectible in future Years).						
						Collection Account, No. 1:						
9,553,711	4	2	-	-	-	Mortgage moneys, &c. outstanding	9,553,322	14	5	-	-	-
9,553,711	4	2	-	-	-	- TOTAL UNAVAILABLE BALANCES -	9,553,322	14	5	-	-	-
						III.—LIABILITY TO THE NATIONAL DEBT COMMISSIONERS - -						
-	8,100,000	-	-	-	-	-	-	-	-	7,200,000	-	-

ACCOUNT of the RECEIPT and EXPENDITURE of the CAPITAL, and of the REVENUES derived from all any other Funds under their Control and Management, under the Provisions of "The Irish Church 1869 (the Commencement of the Commission) to 31st December 1877.

Dr.

Section of Principal Act and Act of 1872.	RECEIPT.	Cash Transactions of the Period.	Stock Account.	Mortgage Accounts, &c.	Exhibition. — National Debt Commissioners and Commissions.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
30	To Balances on the 26th July 1869 - -	19,776 4 3	513,416 7 2	20,365 18 7	—
32, and 7, 1872	To Sales of Property:				
	Tithe Ransoms - - - -	602,323 8 -	- -	3,003,181 14 8	—
36, 52, and 54	Lands, &c.:				
	1. Perpetual rents - - - -	664,983 5 10	- -	576,855 9 1	—
	2. Renewable leaseholds - - -	45,998 2 7	- -	41,067 10 9	—
	3. Yearly and other tenures - -	911,214 10 3	- -	902,113 12 7	—
	4. Rights to mines and quarries -	1,000 10 -	—	—	—
25, 28, and 32	Ecclesiastical Residences and Lands:				
	See Houses and Lands - - - -	74,433 - 2	- -	2,350 - -	—
	Other residences and lands - - -	410,831 8 11	- -	95,235 11 1	—
31, and 32, 1872.	To Conversion of Renewable Leaseholds into Perpetuities (Act 3 & 4 Will. 4, c. 37, ss. 145 and 165) - - - -	136,517 8 7	- -	212,000 16 -	—
33	To Commutation of Annuities.				
	Amount on credit, per centage, discharged in cash by payment to the representative church body - - - -	- - -	- -	- - -	6,122,633 17 2
	Carried forward - - - £.	2,716,450 18 7	513,416 7 2	5,606,910 9 9	6,122,633 17 2



Cr.

PROPERTY, Real and Personal, vested in the COMMISSIONERS of CHURCH TEMPORALITIES in Ireland, or of Act, 1869," and "The Irish Church Act, 1869, Amendment Act, 1872," for the Period from 26th July

Section of Property Act and Act of 1869.	EXPENDITURE	Cash Transactions of the Period.	Stock Account.	Mortgage Accounts, &c.	Liabilities. — National Debt Commissioners and Commissions.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
	By Compensation, Annuities, Gratuities, &c. :				
14	For life annuities to archbishops, bishops, and incumbents - - - - -	99,224 4 4	—	—	—
15	For life annuities to permanent curates - - -	55,217 10 -	—	—	—
16	For gratuities to curates not entitled to compensation as permanent curates - - -	25,609 - -	—	—	—
17	For life annuities to diocesan and district schoolmasters - - - - -	4,652 15 2	—	—	—
18	For life annuities to clerks, sextons, and others holding freehold offices - - -	55,179 1 4	—	—	—
19	For gratuities to certain persons not en- titled to compensation - - - - -	4,626 10 -	—	—	—
20	For life annuities to vicars general and other officers, for loss of fees, &c. - - -	25,500 16 9	—	—	—
21	For compensation to deputy registrars and others, for loss of office - - - - -	3,290 13 4	—	—	—
22	For compensation to vicars general, &c., for loss of fees - - - - -	2,112 17 6	—	—	—
	By Commutation of Annuities, &c. :				
23	Of Archbishops, Bishops, and Incumbents :				
	Commutation money - - - - -	850,342 1 1	- - - -	- - - -	4,554,885 11 4
	Bonus (12 per cent. added) - - - - -	109,794 2 10	- - - -	- - - -	514,190 14 9
24	Of Permanent Curates :				
	Commutation money - - - - -	417,575 15 4	- - - -	- - - -	1,122,096 1 1
	Bonus (12 per cent. added) - - - - -	59,589 7 7	- - - -	- - - -	134,594 10 -
25	Of diocesan schoolmasters - - - - -	16,714 19 8	—	—	—
26	Of clerks, sextons, and others - - - - -	371,993 9 10	—	—	—
27	Of vicars general and other officers - - -	78,253 8 4	—	—	—
28	Of annuitants under 44th section - - -	33,921 17 2	—	—	—
29	Commissions on Credit :				
	Installments paid to the representative church body - - - - -	6,132,653 17 2	—	—	—
	Interest on ditto - - - - -	256,265 5 10	—	—	—
	By Building Charges :				
30	In cases of commuted annuity - - - - -	196,468 2 6	—	—	—
31	In cases of non-commuted annuity - - -	12,479 19 6	—	—	—
32	In cases of vacant benefices - - - - -	30,729 9 2	—	—	—
33	By Compensation to Lay Patrons - - - -	775,887 17 10	—	—	—
34	By Private Endowments (paid over to the Representative Church Body) - - - - -	500,000 - -	—	—	—
35	By Compensation to the Chancellor and Pre- bendaries of Christ Church, Dublin, &c. -	23,715 5 3	—	—	—
36	By National Monuments, Maintenance - -	50,000 - -	—	—	—
37	By Loans of Title Rectifery, Purchase of -	72,904 7 4	—	—	—
38	By Charges and Incumbrances affecting Pro- perty - - - - -	98,367 13 11	—	—	—
39	By Payments to Persons appointed to Ecol- ogical Office, between 26th July 1869 and 1st January 1871 - - - - -	16,540 4 1	—	—	—
	Carried forward - - - - -	10,803,260 2 2	- - - -	- - - -	6,132,653 17 2

## Accounts of the Receipt and Expenditure of the Capital, and of the Revenues derived from all Property vested

In,

Section of Principal Act and Act of 1852.	RECEIPT.	Cash Transactions of the Period.			Stock Account.			Mortgage Accounts, &c.			Liabilities, — National Debt, Contingencies, and Commissions.		
		£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
	Brought forward - - -	2,786,459	18	7	313,419	7	2	5,008,910	9	9	6,132,033	17	2
	To Rents, &c.:												
11 and 12, and 15, 1852.	Tithe Rentcharge - - - -	1,860,420	3	8	—	—	—	—	—	—	—	—	—
11 and 12	Lands, &c.:												
	1. Perpetual rents - - - -	204,365	5	7	—	—	—	—	—	—	—	—	—
	2. Hereditary leaseholds (including fines) and other tenures - -	567,104	7	7	—	—	—	—	—	—	—	—	—
	3. Mineral rents and royalties - -	6,090	4	10	—	—	—	—	—	—	—	—	—
	To Proportionate Amount of Charges (Disin- age and Improvement Loans; Rents, Rates, Taxes, &c.) repaid by the Clergy - -	7,911	8	9	—	—	—	—	—	—	—	—	—
11 and 12	To Dividends and Interest of Money:												
	On New Three per Cent. Annuities -	14,948	3	8	—	—	—	—	—	—	—	—	—
	On Three per Cent. Consolidated Annuities -	3,145	3	3	—	—	—	—	—	—	—	—	—
	On Three per Cent. Reduced Annuities -	424	10	8	—	—	—	—	—	—	—	—	—
	On Bank of Ireland Stock - - -	18,520	14	—	—	—	—	—	—	—	—	—	—
13, 1872	On mortgages—loaded property, &c. -	55,348	19	1	—	—	—	—	—	—	—	—	—
	On mortgages—converted leaseholds -	46,760	10	—	—	—	—	—	—	—	—	—	—
	On globe-house mortgages - - -	5,438	10	3	—	—	—	—	—	—	—	—	—
	On other moneys - - - - -	41,604	12	10	—	—	—	—	—	—	—	—	—
11	To Charge on the See of Armagh (Act 3 & 4 Will. 4, c. 37, s. 54) - - - -	12,800	—	—	—	—	—	—	—	—	—	—	—
11	To Charge on the See of Derry (Act 3 & 4 Will. 4, c. 37, s. 54) - - - -	21,349	2	7	—	—	—	—	—	—	—	—	—
12	To Private Subscriptions:												
	For building churches - - - -	6,044	1	1	—	—	—	—	—	—	—	—	—
	For enlarging churches - - - -	522	2	—	—	—	—	—	—	—	—	—	—
	For repair of churches - - - -	5,982	2	8	—	—	—	—	—	—	—	—	—
12	To Ecclesiastical Tax (Act 3 & 4 Will. 4, c. 37) - - - - -	47,515	7	4	—	—	—	—	—	—	—	—	—
—	To Miscellaneous Receipts - - - -	82,293	13	6	—	—	—	—	—	—	—	—	—
	Carried forward - - - - £.	6,177,116	12	8	313,419	7	2	5,008,910	9	9	6,132,033	17	2

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in the Commissioners of Church Temporalities in Ireland, from 25th July 1869 to 31st December 1877—continued.

Cr.

Section of Parliament Act and Act of 1862	EXPENDITURE.	Cash Transactions of the Period.			Stock Account.	Mortgage Accounts, &c.			Liabilities. National Debt Commissioners and Contingencies.		
		£.	s.	d.		£.	s.	d.	£.	s.	d.
	Brought forward - - -	10,502,249	2	2	-	-	-	-	6,132,653	17	2
	By Begium Decree:										
	Compensation on discontinuance of the Parliamentary Grant, viz.:										
30	Life Annuities:										
	For payments to Non-conforming Ministers and their assistant successors - - - -	48,545	7	10	-	-	-	-	-	-	-
	Continuation of Annuities:										
	For Payments to Trustees:										
39	Commission money - - -	550,415	6	6	-	-	-	-	-	-	-
33	Bonus (12 per cent. added) - -	65,793	10	2	-	-	-	-	-	-	-
40	Widow and Orphan Fund, Synod of Ulster - - - - -	5,124	-	-	-	-	-	-	-	-	-
40	Other Widows' Funds - - -	19,855	18	8	-	-	-	-	-	-	-
40	Ministers' Payments to Widows' Funds	18,940	8	2	-	-	-	-	-	-	-
40	Clerks of the Synod - - -	2,131	19	4	-	-	-	-	-	-	-
40	General Assembly's College at Belfast:										
	For Payments to Trustees:										
	In respect of salaries - - -	94,671	8	8	-	-	-	-	-	-	-
40	In respect of buildings - - -	15,104	15	11	-	-	-	-	-	-	-
	Non-subscribing Associations of Pres- byterians:										
40	For payments to Trustees - - -	4,300	-	-	-	-	-	-	-	-	-
	By College of Maynooth:										
	For payment to Trustees on the discon- tinuance of Parliamentary Grant - -	372,331	-	6	-	-	-	-	-	-	-
34	By Expenses attendant on Sales of Property	3,125	8	10	-	-	-	-	-	-	-
11 and 12	By Rent Abatement, &c.:										
	From Tithe Rentcharge:										
	Poor rate - - - - -	116,545	11	8	-	-	-	-	-	-	-
	From Land:										
	Poor rate - - - - -	20,995	11	2	-	-	-	-	-	-	-
	Repayments and remissions - - -	43	1	6	-	-	-	-	-	-	-
45	By Proportion of Income paid over to the Clergy - - - - -	100,008	17	3	-	-	-	-	-	-	-
11 and 12	By Allowances to Tenants (Improvements, Repairs, &c.) - - - - -	382	11	-	-	-	-	-	-	-	-
11 and 12	By Tithe Rentcharges paid - - - -	1,584	14	6	-	-	-	-	-	-	-
11 and 12	By Quit and Ground Rents paid - - -	2,312	8	8	-	-	-	-	-	-	-
11 and 12	By Rates, Taxes, &c. - - - - -	4,798	5	11	-	-	-	-	-	-	-
1	By Refund to the Clergy of Poor Rate in respect of Tithe Rentcharge, &c. - -	4,828	2	4	-	-	-	-	-	-	-
48	By Expenditure under 48th Section of "The Irish Church Act, 1862":										
	For building churches - - - -	77,364	12	3	-	-	-	-	-	-	-
	For enlarging churches - - - -	15,066	7	3	-	-	-	-	-	-	-
48	By Expenditure under 48th Section of "The Irish Church Act, 1862":										
	For repair of churches - - - -	70,369	10	6	-	-	-	-	-	-	-
	For church requisites - - - -	19,876	10	5	-	-	-	-	-	-	-
	For salaries of clerks, sextons, &c. -	44,915	14	-	-	-	-	-	-	-	-
11	By Stipends and other Payments for which the late Ecclesiastical Commissioners were liable:										
	For stipends to Dublin curates (Act 3 & 4 Will. 4, c. 37) - - - - -	4,350	-	3	-	-	-	-	-	-	-
	For stipends to vicars choral and curates of suspended benefices, &c. - - -	8,542	6	-	-	-	-	-	-	-	-
	For stipends to incumbents of Tallow and Kill parishes - - - - -	800	-	-	-	-	-	-	-	-	-
	For stipends in augmentation of small benefices - - - - -	14,908	1	-	-	-	-	-	-	-	-
	For salaries of diocesan schoolmasters -	629	6	-	-	-	-	-	-	-	-
	For ministers' money (Acts 20 & 21 Vict. c. 3, and 37 Vict. c. 11) - -	19,435	17	4	-	-	-	-	-	-	-
11	By Superannuation Allowances (granted prior to 27th July 1869) - - - -	1,010	8	6	-	-	-	-	-	-	-
	By Miscellaneous Payments - - - -	80,777	17	6	-	-	-	-	-	-	-
	Carried forward - - - - -	12,497,845	5	10	-	-	-	-	6,132,653	17	2

## Account of the Receipt and Expenditure of the Capital, and of the Revenues derived from all Property vested

Dr.

Section of Principal Act and Act of 1832.	R E C E I P T.	Cash Transactions of the Period.			Stock Account.			Mortgage Accounts, &c.			Liabilities. — National Debt Contingencies and Commodities.		
		£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
	Brought forward - - -	6,177,115	12	3	513,430	7	2	4,908,910	9	9	6,132,053	17	2
11	To Deposit Account: Perpetuity Sales, &c. (Act 3 & 4 Will. 4, c. 37, s. 144) - -	971	-	-	-	-	-	-	-	-	-	-	-
32	To Loan Account—Tithes Redemption: Fixed annual instalments - - - Interest prospectively receivable in respect of fixed annual instalments - - -	776,664	13	8	-	-	-	4,711,104	3	6	-	-	-
52	To Mortgage Account—Landed Property, &c.: Mortgage moneys - - - - Fixed half-yearly instalments - - - Interest prospectively receivable in respect of fixed half-yearly instalments - - -	107,073	7	2	-	-	-	-	-	-	-	-	-
31	To Mortgage Account—Converted Leaseholds (Act 3 & 4 Will. 4, c. 37, s. 155): Mortgage Moneys - - - -	26,340	9	3	-	-	-	-	-	-	-	-	-
11	To Glacie House Advances, late Board of First Fruits (Acts 3 & 4 Will. 4, c. 37, s. 53, and 1 & 2 Vict. c. 106, s. 48): Instalments - - - -	22,080	15	8	-	-	-	-	13	0	-	-	-
	Carried forward - - - £.	7,201,109	19	1	513,430	7	2	50,987,955	11	10	6,132,053	17	2

of the Commissioners of Church Temporalities in Ireland, from 29th July 1880 to 31st December 1877—continued.

Cr.

Section of Principal Act and Year.	EXPENDITURE.	Cash Transactions of the Period.		Stock Account.		Mortgage Accounts, &c.		Liabilities, National Debt Commissioners and Contingencies.	
		£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
	Brought forward - - -	12,457,845	5 10	-	- -	-	- -	6,152,453	17 2
5 and 6	By Expenses of the Commission:								
	Establishment:								
	Salaries - - - - -	139,481	14 7	-	-	-	-	-	-
	Allowances to clerks for extra duty - -	10,860	16 5	-	-	-	-	-	-
	Travelling expenses - - - - -	4,979	0 6	-	-	-	-	-	-
	Rent, rates, taxes, &c. - - - - -	2,781	3 11	-	-	-	-	-	-
	Regalia, &c. - - - - -	1,790	14 4	-	-	-	-	-	-
	Fuel and light - - - - -	915	19 3	-	-	-	-	-	-
	Stationery and printing - - - - -	3,464	- 4	-	-	-	-	-	-
	Postage - - - - -	5,142	- 6	-	-	-	-	-	-
	Incidental expenses - - - - -	14,463	18 11	-	-	-	-	-	-
	Legal Branch:								
	Salary of solicitor - - - - -	11,323	9 5	-	-	-	-	-	-
	Incidental expenses - - - - -	3,445	5 11	-	-	-	-	-	-
	Architects' and Surveyors' Branch:								
	Salaries - - - - -	4,699	18 4	-	-	-	-	-	-
	Travelling expenses - - - - -	1,672	4 3	-	-	-	-	-	-
	Surveys and valuations - - - - -	10,227	6 7	-	-	-	-	-	-
	Incidental expenses (including allow- ances for stationery) - - - - -	93	19 10	-	-	-	-	-	-
	Receivers and Collectors:								
	Commission, &c. - - - - -	1,428	- 9	-	-	-	-	-	-
	Incidental expenses - - - - -	81	18 4	-	-	-	-	-	-
27	Audit of Accounts:								
	Cost of Audit - - - - -	9,660	4 4	-	-	-	-	-	-
44	By Compensation and Superannuation Allow- ances of the Commissioners and Officers of the late Ecclesiastical Commission - -	24,503	15 2	-	-	-	-	-	-
19 to 51	By Interest and Charges on Loans:								
	Interest of advances from National Debt Commissioners - - - - -	1,542,518	5 3	-	-	-	-	-	-
	Stamp duty on debentures - - - - -	11,090	- -	-	-	-	-	-	-
	Charge for remittances from England to Ireland - - - - -	5,709	10 9	-	-	-	-	-	-
1 & 16, 1872	By Stamp Duty on Mortgage Orders, &c. -	23,234	- 9	-	-	-	-	-	-
11	By Deposit Account: Perpetual Sales, &c. (Act 3 & 4 Will. 4, c. 27, s. 154) - -	1,100	8 7	-	-	-	-	-	-
25 & 7, 1872	By Loan Account—Tithe Rentcharge:								
	Fixed annual instalments discharged in cash, per centia - - - - -	-	- -	-	- -	776,664	13 8	-	-
52	By Mortgage Account—Landed Property, &c.:								
	Mortgage moneys discharged in cash, per centia - - - - -	-	- -	-	- -	37,675	7 2	-	-
	Fixed half-yearly instalments, per centia - - - - -	-	- -	-	- -	103,835	1 1	-	-
31	By Mortgage Account—Converted Landholds (Act 3 & 4 Will. 4, c. 27, s. 155):								
	Mortgage money discharged in cash, per centia - - - - -	-	- -	-	- -	26,840	9 3	-	-
11	By Globe House Advances, late Board of First Fruits (Acts 3 & 4 Will. 4, c. 27, s. 28, and 1 & 2 Vict. c. 103, s. 48):								
	For amount discharged in cash, per centia -	-	- -	-	- -	12,020	18 8	-	-
	For amount discharged on commission -	-	- -	-	- -	5,128	6 3	-	-
	For amount discharged on death of incum- bents - - - - -	-	- -	-	- -	1,694	9 1	-	-
	For repayment of sums overcredited in the accounts of the late Commission -	100	12 -	-	- -	-	- -	-	-
	Carried forward - - - £.	14,434,320	14 10	-	- -	1,002,887	2 2	6,152,453	17 2

## Account of the Receipt and Expenditure of the Capital, and of the Revenue derived from all Property vested

Dr.

Section of Principal Act and Act of 1873.	R E C E I P T.	Cash Transactions of the Period.	Stock Account.	Mortgage Accounts, &c.	Liabilities. National Debt Commissioners and Contributors.
	Brought forward - - -	£. s. d. 7,360,100 10 1	£. s. d. 333,410 7 2	£. s. d. 10,937,005 11 10	£. s. d. 6,182,633 17 1
11	To Glacie House Mortgages (Acts 23 & 24 Vict. c. 136, s. 30, and 14 & 15 Vict. c. 73, s. 29): Mortgage Moneys:				
	Advanced in cash, per contra - - -	- - -	- - -	3,603 1 9	- - -
	Installments - - -	5,779 10 2	- - -	- - -	- - -
	Returned by mortgagees - - -	430 6 1	- - -	- - -	- - -
29	To Primrose Bache's Fund - - -	9,710 13 5	- - -	- - -	- - -
29	To Primrose Robinson's Fund - - -	29 11 4	- - -	- - -	- - -
29	To Bishop Gore's Fund - - -	716 9 11	- - -	- - -	- - -
29	To Endowment Fund - - -	101 12 8	- - -	- - -	- - -
70	To Chapels of Ease; Repair Fund - -	81 14 7	- - -	- - -	- - -
-	To Property and Income Tax (Act 16 & 17 Vict. c. 34, s. 6):				
	Schedule A. and C. - - -	41,301 9 4	- - -	- - -	- - -
	Schedule E. - - -	1,771 11 11	- - -	- - -	- - -
12	To Stock vested in and transferred to the credit of the Commissioners - - -	- - -	44,513 - 0	- - -	- - -
26	To Cash:				
	For Stock purchased for 243,895 l. 0 s. 4 d., per contra - - -	- - -	243,901 1 4	- - -	- - -
-	To Securities Sold:				
	£. 571,337. 2. 6. Stock sold, per contra -	571,373 16 6	- - -	- - -	- - -
58 to 61	To the Commissioners for the Reduction of the National Debt; Advances for the purpose of the Act, 32 & 33 Vict. c. 43 -	9,000,000 - -	- - -	- - -	- - -
-	To Cash:				
	For advances repaid to the Commissioners for the Reduction of the National Debt, per contra - - -	- - -	- - -	- - -	1,900,000 - -
	£.	16,234,187 16 10	433,326 9 2	10,940,978 13 7	7,902,633 17 1
59 to 61	To Balances on the 31st December 1877, viz.: Advances due to the Commissioners for the Reduction of the National Debt -	- - -	- - -	- - -	7,200,000 - -
	£.	16,234,187 16 10	433,326 9 2	10,940,978 13 7	15,102,633 17 1

\* This Balance of 9,492,455 l. 13 s. 9 d. includes the aggregate amount of the fixed instalments which will become payable

Irish Church Temporalities Commission,  
16 February 1878.

A. J. Phelps,  
Accountant to the Commissioners.

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In the Commissioners of Church Temporalities in Ireland, from 26th July 1869 to 31st December 1877—continued

Cr.

Section of Receipts Act and Act of 1879.	EXPENDITURE	Cash Transactions of the Period.		Stock Account.		Mortgages Accounts, &c.		Liabilities. National Debt Commissioners and Concessions.	
		£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
	Brought forward - - -	14,444,289	14 10	-	-	1,032,597	2 2	6,132,653	17 2
11	By Globe House Mortgages (Acts 23 & 24 Vict. c. 153, s. 26, and 14 & 15 Vict. c. 75, s. 29):								
	Mortgage Monies:								
	Advanced in cash - - - -	3,093	1 0	-	-	-	-	-	-
	Discharged in cash, per contra - - - -	-	-	-	-	5,779	10 2	-	-
	Ditto - as irrecoverable - - - -	-	-	-	-	84	9 2	-	-
	Ditto - on commutation - - - -	-	-	-	-	42,336	12 -	-	-
	Ditto - on death of Incumbents - - - -	-	-	-	-	3,864	18 0	-	-
	Returned by mortgagees in cash, per contra - - - -	-	-	-	-	450	6 1	-	-
12	By Priests' Bachelors' Fund - - - -	3,764	8 2	-	-	-	-	-	-
13	By Priests' Robinson's Fund - - - -	55	4 8	-	-	-	-	-	-
14	By Endowment Fund - - - -	2,777	7 0	-	-	-	-	-	-
15	By Chapels of Ease; Repair Fund - - -	613	13 8	-	-	-	-	-	-
-	By Property and Income Tax (Act 16 & 17 Vict. c. 34, s. 5):								
	Schedules A. and C. - - - -	48,813	13 3	-	-	-	-	-	-
	Schedule E. - - - -	1,371	5 8	-	-	-	-	-	-
16, 1872	By Refund to Purchasers of Tithe Rentcharge in respect of Poor Rate - - - -	4,602	17 7	-	-	-	-	-	-
18	By Securities purchased:								
	£. 205,501. 1. 4. Stock purchased, per contra - - - -	243,333	- 4	-	-	-	-	-	-
-	By Cash:								
	For Stock sold for 673,073 L. 10 s. 4 d., per contra - - - -	-	-	671,897	2 6	-	-	-	-
19 to 61	By Cash:								
	For Loan from the Commissioners for the Reduction of the National Debt, de- bited per contra - - - -	-	-	-	-	-	-	8,000,000	- -
-	By the Commissioners for the Reduction of the National Debt:								
	For Advances repaid - - - -	1,300,000	- -	-	-	-	-	-	-
	£. 16,267,436	4 2	671,227	8 6	1,004,638	17 10	15,132,653	17 2	
20	By Balances on the 31st December 1877 -	270,751	11 2	52,540	- 8	79,856,455	15 9	-	-
	£. 16,538,187	15 10	623,767	9 2	10,940,978	13 7	15,132,653	17 2	

(In the manner of a terminable annuity) in redemption of purchase money, with interest for the entire period of each debt.

James A. Lenson, } Commissioners of Church  
Monks, } Temporalities in Ireland.

REPORT of the COMPTROLLER and AUDITOR  
GENERAL upon the ACCOUNT of the COMMISSIONERS  
of CHURCH TEMPORALITIES in IRELAND,  
for the Year ended 31st December 1877, together  
with the ACCOUNT for the above Period, and  
that from 20th July 1869 (the Commencement  
of the Commission) to 31st December 1877.

*(Printed pursuant to Act 22 & 23 Vict. c. 63, s. 37.)*

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*Ordered, by The House of Commons, to be Printed,  
4 June 1878.*

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